Manitoba Finance

Ministère des Finances

Annual Report 2015-2016

Rapport annuel 2015-2016

Manitoba

Manitoba Finance

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MINISTER OF
FINANCE

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

Her Honour the Honourable Janice Filmon, C.M., O.M.
Lieutenant Governor of Manitoba
Room 235 Legislative Building
Winnipeg, MB R3C 0V8

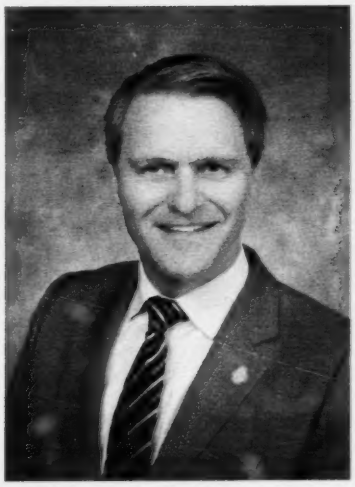
May It Please Your Honour:

I have the privilege of presenting, for the information of Your Honour, the Annual Report of Manitoba Finance for the year ending March 31, 2016.

Respectfully submitted,

Original signed by Cameron Friesen

Minister of Finance



MINISTER OF
FINANCE

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

Son Honneur l'honorable Janice Filmon, C.M., O.M.
Lieutenante-gouverneure du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba) R3C 0V8

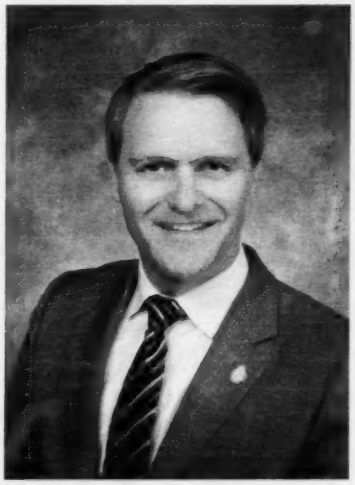
Madame la Lieutenante-Gouverneure,

J'ai l'honneur de vous présenter, à titre d'information, le rapport annuel du ministère des Finances du Manitoba pour l'exercice qui s'est terminé le 31 mars 2016.

Le tout respectueusement soumis.

Original signé par Cameron Friesen

Ministre des Finances



Manitoba
Deputy Minister of Finance
Room 109, Legislative Building, Manitoba, Canada R3C 0V8
www.manitoba.ca

Honourable Cameron Friesen
Minister of Finance
Room 103 Legislative Building
Winnipeg, MB R3C 0V8

Dear Sir:

I am pleased to present for your approval the 2015/2016 Annual Report of the Department of Finance.

The report provides a summary of the key results for all of the operating divisions within the department of Finance. These targets are based on the different priorities, objectives and actions set out in our 2015 Budget Estimates.

The Corporate Services Division provides executive administration, planning and management of departmental policies, programs and communication. Key results include coordinating and supporting the development of annual estimates for the department of Finance, the Civil Service Commission and Executive Council, in accordance with established timetables and accounting policies and a greater alignment of information technology investments with program needs. The division also manages access to information requests under *The Freedom of Information and Protection of Privacy Act* for the department, the Civil Service Commission and Executive Council.

The Treasury Division manages and administers provincial financial assets, including the borrowing programs and all investment and debt management activities of the government. Treasury staff also manage the borrowing programs and investment activities for all Crown corporations and government agencies, and assist in the arrangement of financing of municipalities, schools and hospitals. For 2015/2016, the division managed the issuing of securities in both domestic and international markets valuing approximately $6.4 billion, and serviced approximately $4.0 billion in long-term investments of the province and its agencies, generating earnings of approximately $130.0 million.

The Comptroller Division establishes and fosters a corporate comptrollership function for the government. This includes the development and operation of financial and management systems in support of legislative and governmental decision making, service delivery effectiveness and accountability requirements. The province's Summary Financial Statements for the fiscal year ended March 31, 2016 contained in the annual Public Accounts received an unqualified audit opinion, indicating that the financial statements are prepared in accordance with generally accepted accounting principles and are free from material errors. Key results include 12 new departmental and cross-government audits, conducting approximately 818,000 payroll and vendor payment transactions, as well as issuing the Quarterly Financial Reports and annual Public Accounts in accordance with established timetables and accounting policies.

The Taxation Division works to efficiently and effectively administer various provincial taxation statutes and ensures revenues are collected as required. The division also maintains TAXcess, an efficient online system relating to filing and payment of taxes, facilitating business registrations and permitting taxpayer browsing of account status. The division also participates in joint investigations with other agencies and jurisdictions. For 2015/2016, key results included developing measures to promote self-compliance, such as developing or updating informational bulletins for taxpayers, ensuring taxpayer queries were answered in a timely manner, conducting new vendor reviews and ensuring audit and collection programs were effective. Additionally, 99.9 per cent of amounts owing to the province were collected.

The Taxation, Economic and Intergovernmental Fiscal Research Division supports intergovernmental fiscal and policy relations and conducts economic and fiscal analysis, policy formulation and manages tax programs and federal-provincial agreements. The division provides research, technical and analytical support and advice to departments, the Minister and Cabinet regarding national and provincial economic, fiscal and taxation matters and intergovernmental issues. In 2015/2016, the division participated in the preparation of the Budget and other financial reports, particularly with respect to $10.8 million in provincial revenue estimates and forecasts, the administration of fiscal arrangements ($3.4 million in federal transfers) and tax agreements ($3.8 million in tax revenue) with the federal government, and administered tax credit programs including corporation, personal and property tax credits involving the federal government, departments and other administrators. The division also provided policy analysis and advice related to fiscal arrangements, including major federal and other transfer programs and on the Canadian retirement income system. The Federal-Provincial Relations Branch provided support to the Premier of Manitoba in his responsibilities as Minister of Federal-Provincial Relations, including his involvement in regular meetings of Canada's Premiers, annual Western Premiers' Conferences, bilateral meetings with the Prime Minister and other inter-jurisdictional meetings and conferences.

The Central Services Division delivers corporate information and communications technology (ICT) support services to meet government's current and future ICT needs. The division also provides corporate procurement and accommodation services including, strategic planning and management of capital projects while advancing the provincial Green Building Policy. In 2015/2016, the division provided ICT goods and services procurement and contract negotiation services to government programs and ensured an adequate level of ICT governance was in place to manage ICT resources. The division facilitated the acquisition of a wide range of products and related services valued at approximately $86.5 million and processed 587 requisitions valued at $105.1 million. The division also administered in excess of 1,000 ongoing construction and consulting contracts and awarded 135 new construction contracts with a total value of $26.4 million and 78 new consultant contracts with a total value of $6.8 million.

It is an honour and a privilege to submit this report which provides a summary of the valuable work accomplished by staff across the department.

Respectfully submitted,

Original signed by Jim Hrichishen

Deputy Minister of Finance

Manitoba
Deputy Minister of Finance
Room 109, Legislative Building, Manitoba, Canada R3C 0V8
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Monsieur Cameron Friesen
Ministre des Finances
Palais législatif, bureau 103
Winnipeg (Manitoba) R3C 0V8

Monsieur le ministre,

J'ai le plaisir de soumettre à votre approbation le rapport annuel 2015-2016 du ministère des Finances.

Le rapport fournit un résumé des résultats clés de toutes les divisions au sein du ministère des Finances. Ces cibles reposent sur les priorités, les objectifs et les actions énoncés dans le Budget de 2015.

La Division des services ministériels fournit des services à la haute direction en administration, en planification et en gestion des politiques, des programmes et des communications du ministère. Les résultats clés comprennent la coordination et le soutien de l'élaboration des prévisions budgétaires annuelles du ministère des Finances, de la Commission de la fonction publique et du Conseil exécutif conformément aux calendriers établis et aux conventions comptables, et une meilleure harmonisation des investissements en technologies de l'information avec les besoins des programmes. La Division gère également les demandes d'accès à l'information en vertu de la *Loi sur l'accès à l'information et la protection de la vie privée*pour le compte du ministère, de la Commission de la fonction publique et du Conseil exécutif.

La Division de la trésorerie gère et administre les actifs financiers provinciaux, dont les programmes d'emprunt, et toutes les activités d'investissement et de service de la dette du gouvernement. Le personnel de la Division gère et administre également les programmes d'emprunt et les investissements pour toutes les sociétés d'État et les organismes gouvernementaux, et participe à l'organisation du financement des municipalités, des écoles et des hôpitaux. Pour l'exercice 2015-2016, la Division a géré l'émission de titres, sur le marché national et les marchés internationaux, pour une valeur d'environ 6,4 milliards de dollars, et elle a assuré le service de quelque 4 milliards de dollars d'investissements à long terme de la Province et de ses organismes, générant des recettes d'environ 130 millions de dollars.

La Division du contrôleur établit et développe une fonction de contrôle pour le gouvernement. Cette fonction comprend l'élaboration et la mise en œuvre de systèmes financiers et de gestion qui apportent un soutien en ce qui concerne la prise de décisions législatives et gouvernementales, l'efficacité de la prestation des services et les exigences liées à l'obligation redditionnelle. Les états financiers sommaires de la Province pour l'exercice qui s'est terminé le 31 mars 2016 tels qu'ils sont représentés dans les comptes publics annuels ont reçu une opinion sans réserve des vérificateurs, ce qui indique que les états financiers sont préparés conformément aux principes comptables généralement reconnus et exempts d'erreurs importantes. Les résultats clés comprennent 12 nouvelles vérifications ministérielles et interministérielles, la conduite d'environ 818 000 opérations de paiement aux salariés et aux fournisseurs, ainsi que la publication des rapports financiers trimestriels et des comptes publics annuels conformément aux calendriers et aux conventions comptables établis.

La Division des taxes et des impôts applique avec efficience et efficacité diverses lois fiscales provinciales et veille à ce que les recettes soient perçues tel que cela est requis. La Division gère également TAXcess, un système efficient de dépôt de déclarations et de paiement de taxes et d'impôts en ligne, qui facilite l'enregistrement des entreprises et permet aux contribuables de vérifier l'état de leur compte en ligne. La Division participe aussi à des enquêtes conjointes avec d'autres organismes et autorités administratives. Pour l'exercice 2015-2016, les résultats clés comprennent la mise en place de mesures favorisant l'autoconformité, telles que l'élaboration ou la mise à jour des bulletins d'information destinés aux contribuables, la réponse dans les délais prévus aux demandes des contribuables, l'examen

de nouveaux fournisseurs et l'évaluation de l'efficacité des programmes de vérification et de perception. De plus, 99,9 % des sommes dues à la Province ont été collectées.

La Division des recherches fiscales, économiques et intergouvernementales appuie les relations intergouvernementales en matière de fiscalité et de politiques, et s'occupe des analyses des questions d'économie et de fiscalité, de la formulation des politiques fiscales et de la gestion des programmes de crédit d'impôt. La Division a fourni aux ministères, au ministre et au Cabinet un soutien et des conseils d'ordre technique ainsi qu'en matière de recherche et d'analyse, relativement aux questions économiques et fiscales (tant nationales que provinciales) et aux questions intergouvernementales. Au cours de l'exercice 2015-2016, la Division a participé à la préparation du Budget et d'autres rapports financiers, en particulier relativement à 10,8 million de dollars en budget des recettes et prévisions, à la gestion d'arrangements fiscaux (3,4 million de dollars en transferts fédéraux) et d'ententes relatives à l'impôt (3,8 million de dollars en recettes fiscales) avec le gouvernement fédéral, et a administré des programmes de crédit d'impôt y compris les crédits d'impôt personnel, foncier et pour les corporations avec le gouvernement fédéral, des ministères et d'autres administrateurs. La Division a également fourni des analyses et des conseils en matière de politiques ayant trait aux arrangements fiscaux, y compris les principaux programmes de transfert, notamment fédéraux, et le système de revenu de retraite au Canada. La Direction des relations fédérales-provinciales a aidé le premier ministre du Manitoba à assumer ses responsabilités de ministre des Relations fédérales-provinciales, notamment en ce qui concerne sa participation aux réunions régulières des premiers ministres du Canada, aux conférences annuelles des premiers ministres de l'Ouest, aux rencontres bilatérales avec le premier ministre fédéral, et aux autres réunions et conférences intergouvernementales.

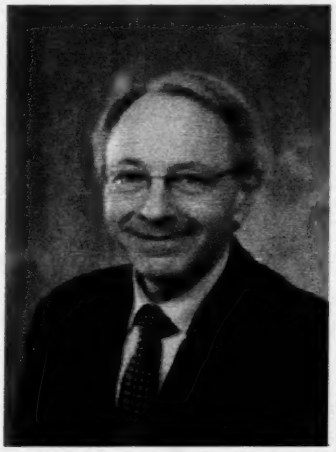
La Division des services centralisés offre des services de soutien des technologies de l'information et des communications (TIC) aux ministères afin de répondre aux besoins présents et futurs du gouvernement relativement à ces technologies. La Division fournit aussi aux ministères des services d'approvisionnement et d'installations, y compris la planification stratégique et la gestion de projets d'immobilisations tout en faisant mieux connaître la politique de bâtiments écologiques provinciale. Au cours de l'exercice 2015-2016, la Division a fourni des services de négociation de contrats et d'approvisionnement de biens et de services de TIC aux programmes du gouvernement et a veillé à ce qu'un niveau adéquat de gouvernance des TIC soit en place pour gérer les ressources des TIC. La Division a facilité l'acquisition d'un large éventail de produits et de services connexes d'une valeur de quelque 86,5 million de dollars et a traité 587 demandes d'une valeur de 105,1 million de dollars. La Division a aussi administré plus de 1 000 contrats de construction et de conseillers, et a attribué 135 nouveaux contrats de construction avec une valeur totale de 26,4 millions de dollars et 78 nouveaux contrats de conseillers avec une valeur totale de 6,8 millions de dollars.

C'est un honneur et un privilège pour moi, Monsieur le Ministre, de déposer à votre attention ce rapport qui offre un résumé du précieux travail accompli par le personnel du ministère.

Le tout respectueusement soumis.

Original signé par Jim Hrichishen

Le sous-ministre des Finances



Manitoba
Treasury Board Secretariat
200-386 Broadway Ave, Manitoba, Canada R3C 3R6
www.manitoba.ca

Honourable Cameron Friesen
Minister of Finance
Room 103 Legislative Building
Winnipeg, MB R3C 0V8

Dear Sir:

I am pleased to present for your approval the 2015/2016 Annual Report of the Department of Finance.

The report provides a summary of the key results for Treasury Board Secretariat and Francophone Affairs Secretariat. These targets are based on the different priorities, objectives and actions set out in our 2015 Budget Estimates.

Treasury Board Secretariat (TBS) provides financial and analytical support as well as advice to the Minister of Finance and Treasury Board in fulfilling fiscal management responsibilities. Key results include the tabling of the 2015/2016 Estimates of Expenditure and Revenue along with Budget 2015. TBS provided support to departments to strengthen the government's capacity to measure, monitor and evaluate programs through performance management processes. TBS also provided support in the form of research and costing to Negotiation Services to assist in the negotiation of various collective agreements.

The Francophone Affairs Secretariat provides advice regarding the development of services in French and the French Language Services (FLS) Policy, facilitates the implementation of the province's FLS policy, and assists the administrative bodies covered by the FLS Policy. The Secretariat promoted the services offered in the six Bilingual Service Centres (BSCs) operating in rural and urban regions of Manitoba and organized outreach activities in the different communities. This included receiving a total of 223,633 requests for services at the BSCs, a significant increase over the previous year. The Secretariat also co-ordinated the funding of projects for 2015/2016 under the Canada-Manitoba Agreement on French Language Services (CMAFLS).

It is an honour and a privilege to submit this report which provides a summary of the valuable work accomplished by staff within Treasury Board Secretariat.

Respectfully submitted,

Original signed by Lynn Zapshala-Kelln

Secretary to Treasury Board

Manitoba
Treasury Board Secretariat
200-386 Broadway Ave, Manitoba, Canada R3C 3R6
www.manitoba.ca

Monsieur Cameron Friesen
Ministre des Finances
Palais législatif, bureau 103
Winnipeg (Manitoba) R3C 0V8

Monsieur,

J'ai le plaisir de soumettre à votre approbation le rapport annuel 2015-2016 du ministère des Finances.

Ce rapport résume les principaux résultats obtenus par le Secrétariat du Conseil du Trésor et par le Secrétariat aux affaires francophones. Ces cibles reposent sur les priorités, les objectifs et les actions énoncés dans le Budget de 2015.

Le Secrétariat du Conseil du Trésor apporte au ministre des Finances et au Conseil du Trésor de l'aide et des conseils en matière de finances et d'analyse, leur permettant d'exercer leurs responsabilités dans la gestion financière. Les principaux résultats comprennent le dépôt des prévisions de dépenses et de recettes de 2015-2016 avec le Budget de 2015. Le Secrétariat du Conseil du Trésor a aidé les ministères à renforcer la capacité du gouvernement à mesurer, surveiller et évaluer les programmes, grâce aux processus de gestion de la performance. Le Secrétariat du Conseil du Trésor a également fourni un soutien au Service des négociations sous la forme d'études et d'évaluations des coûts pour aider à la négociation de diverses conventions collectives.

Le Secrétariat aux affaires francophones donne des conseils sur l'élaboration de services en français et sur la politique sur les services en langue française (SLF) en général, facilite la mise en œuvre de la politique sur les SLF de la Province et aide les entités administratives visées par cette politique. Le Secrétariat a fait la promotion des services offerts dans les six centres de services bilingues établis dans des régions rurales et urbaines du Manitoba, et a organisé des activités d'information dans les différentes collectivités. Les centres de services bilingues ont reçu un total de 223 633 demandes de service, soit une hausse importante par rapport à l'année précédente. Le Secrétariat a également coordonné, pour le Manitoba, le financement de projets en 2015-2016 dans le cadre de l'Entente Canada-Manitoba relative aux services en français.

C'est pour moi un honneur et un privilège de présenter ce rapport qui offre un résumé du précieux travail accompli par le personnel du Secrétariat du Conseil du Trésor.

Le tout respectueusement soumis.

Original signé par Lynn Zapshala-Kelln

Secrétaire du Conseil du Trésor

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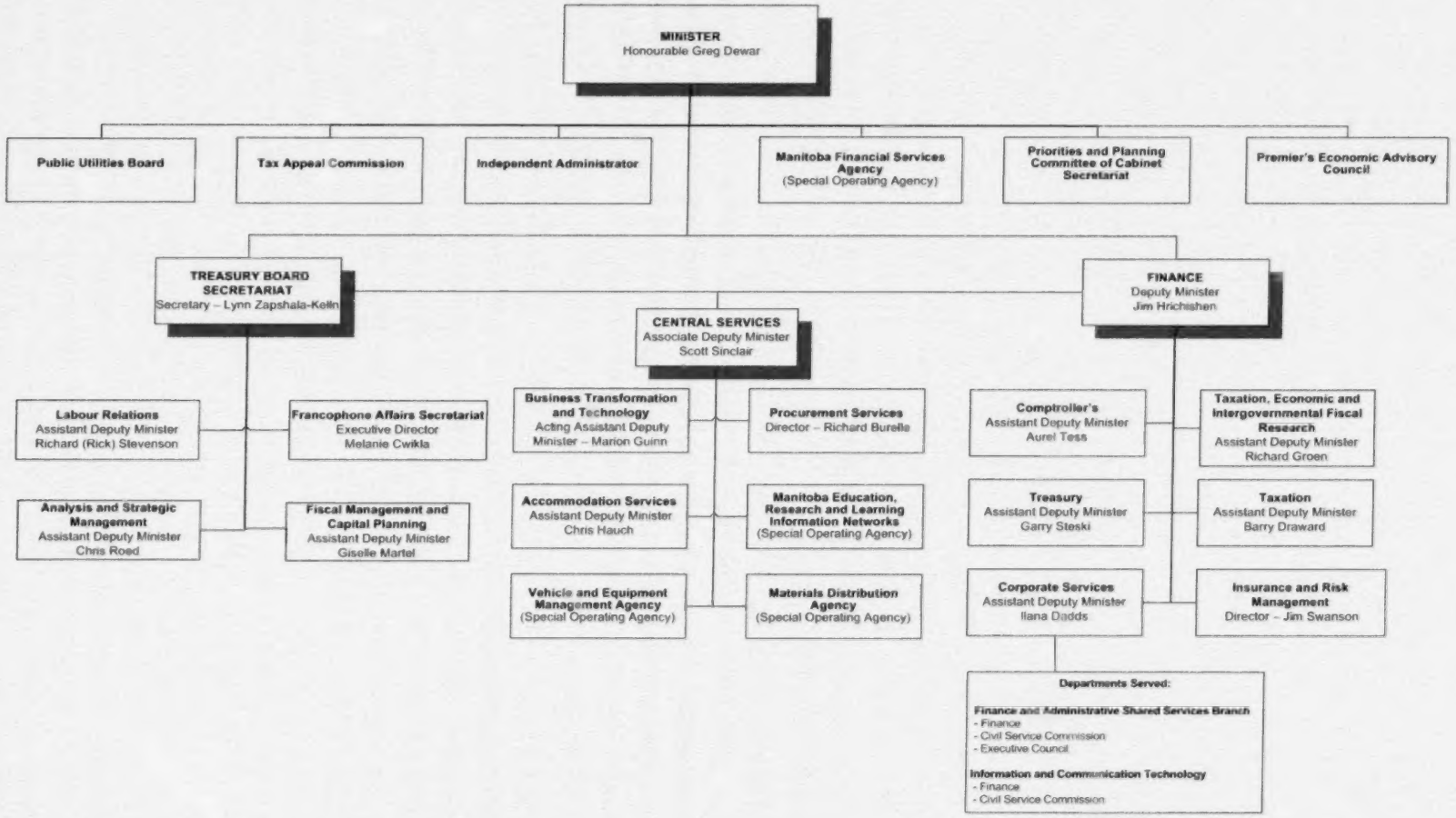
DEPARTMENT OF FINANCE
ORGANIZATION CHART
AS AT MARCH 31, 2016



PREFACE

Report Structure

The Annual Report of the department of Finance is organized in accordance with the departmental appropriation structure as of March 31, 2016, which reflects the department's authorized votes approved by the Legislative Assembly. Exceptions to this format have been made for Net Tax Credit Payments and Public Debt. These areas have been included within the divisions responsible for their administration.

The report includes information at the main and sub-appropriation levels relating to the department's objectives, actual results achieved, financial performance and variances, and provides a five-year historical table giving the departmental expenditures and staffing. Expenditures and revenue variance explanations previously contained in the Public Accounts of Manitoba are now provided in the annual report.

Vision and Mission

Vision

A dynamic and innovative organization that supports a strong and growing province.

Mission

Implementing and managing effective financial, fiscal and economic policies, practices and services for Manitoba and its citizens.

Highlights

In 2015/2016, the department activities and achievements included:

- Preparing the annual Provincial Budget.
- Managing and controlling government expenditures and revenues, and evaluating government programs.
- Providing policy direction on matters relating to financial management and administration, and ensuring appropriate government-wide management practices and systems.
- Ensuring accountability for the delivery of government programs.
- Maintaining the core government accounting and financial reporting systems, and preparing the annual Public Accounts and other reports which show the financial condition of the entire government reporting entity.
- Managing daily cash requirements, the public debt, the investment of public money, and loans and advances made and guarantees given by the government.
- Analyzing and appraising the economic situation and prospects in Manitoba, in co-operation with other ministries as appropriate.
- Advising on fiscal and other economic policies and measures including taxation.
- Advising on policies relating to federal-provincial relations.
- Representing the province in negotiations and participating in meetings related to finance, taxation and economic development.

- Managing the province's financial assets and liabilities.
- Insuring government assets and managing risk.
- Administering a regulatory framework that contributes to a competitive Manitoba economy.
- Providing effective and innovative regulatory processes and decisions for Manitobans and ensuring that rates charged by public utilities are fair and reasonable.
- Providing a centralized corporate information and communication technology environment and support services.
- Providing centralized corporate procurement services to government and agencies.
- Providing corporate accommodation services, including strategic planning and management of capital projects, while advancing green building practices.

Through its efforts, the department manages strategic, financial and operational risks at a corporate level so that the value government obtains for money expended, and for revenues owing and received, is optimized.

The department also encompasses the Manitoba Education, Research and Learning Information Networks, the Manitoba Financial Services Agency, the Materials Distribution Agency and the Vehicle and Equipment Management Agency. Each of these special operating agencies prepares and presents its own annual report.

STATUTORY RESPONSIBILITIES

	Continuing Consolidation Chapter
The Affordable Utility Rate Accountability Act	A 6.8
The Balanced Budget, Fiscal Management and Taxpayer Accountability Act	B 5
The Chartered Professional Accountants Act	C 71
The Commodity Futures Act	C 152
The Cooperatives Act	C 223
The Corporations Act [part XXIV]	C 225
The Corporation Capital Tax Act	C 226
The Credit Unions and Caisses Populaires Act	C 301
The Credit Unions and Caisses Populaires Profits Tax Act	C 302
The Crocus Investment Fund Act [section 11]	C 308
The Crown Corporations Public Review and Accountability Act	C 336
The Emissions Tax on Coal and Petroleum Coke Act	E 90
The Energy Rate Stabilization Act	E 115
The Financial Administration Act	F 55
The Fire Insurance Reserve Fund Act	F 70
The Fuel Tax Act	F 192
The Government House Act	G 80
The Government Purchases Act	G 90
The Health and Post Secondary Education Tax Levy Act	H 24
The Hospital Capital Financing Authority Act	H 125
The Income Tax Act [except sections 7.13 to 7.16, 10.4, 10.5 10.6 and 11.8 to 11.12]	I 10
The Insurance Act	I 40
The Insurance Corporations Tax Act	I 50
The Manitoba Investment Pool Authority Act	I 100
The Labour-Sponsored Venture Capital Corporations Act [except Part 2 and sections 16 to 18 as they relate to Part 2]	L 12
The Mining Claim Tax Act	M 165
The Mining Tax Act	M 195
The Mortgage Brokers Act	M 210
The Municipal Taxation and Funding Act [except Part 2]	M 265
The Pari-Mutuel Levy Act	P 12
The Property Tax and Insulation Assistance Act [Parts I, I.1, III, III.1, IV, V.1 and V.2, and section 1 and Part VI as they relate to subjects covered under Parts I, I.1, III, III.1, IV, V.1 and V.2]	P 143
The Public Officers Act	P 230
The Public-Private Partnerships Transparency and Accountability Act	P 245
The Public Sector Compensation Disclosure Act	P 265
The Public Utilities Board Act	R 20
The Public Works Act [as it relates to matters within the mandate of the Accommodation Services Division of the Department of Finance]	P 280 P 300
The Real Estate Brokers Act	
The Retail Sales Tax Act	R 130
The Securities Act	S 50
The Securities Transfer Act	S 60
The Succession Duty Act (S.M. 1988-89, c. 42)	-
The Suitors' Moneys Act	S 220
The Tax Administration and Miscellaneous Taxes Act	T 2
The Tax Appeals Commission Act	T 3
The Tobacco Tax Act	T 80

Per Order-in-Council 458/2014 Schedule H and Schedule T and the Continuing Consolidation of the Statutes of Manitoba.

ADMINISTRATION AND FINANCE

Administration and Finance provides executive administration, management and strategic planning of departmental policies and programs; co-ordination and oversight of policy and communication, financial and administrative functions and information technology; as well as other services such as the Tax Appeals Commission, the Independent Administrator, the Public Utilities Board and the Office of the Lieutenant Governor.

Executive Support

The minister's salary provides additional compensation to which individuals appointed to the Executive Council are entitled.

Executive Support provides support and advice to the minister on all policy and program matters related to the department, co-ordinates and administers the activities of the department to meet government policy objectives and provides administrative leadership to the department.

1(a) MINISTER'S SALARY

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Minister's Salary	37	1.00	37		
Total Sub-appropriation	**37**	**1.00**	**37**		

1(b) EXECUTIVE SUPPORT

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	689	8.00	742	(53)	
Other Expenditures	72		92	(20)	
Total Sub-appropriation	**761**	**8.00**	**834**	**(73)**	

Corporate Services

The Corporate Services Division supports the corporate needs of the department by liaising and co-operating with other areas of the shared services departments and central agencies to develop and implement departmental policies and procedures for financial management, administration, business processes and information technology management.

The division supports the minister, deputy minister and the department on corporate policy matters, access to information, issues management, legislation, regulation, executive management and strategic planning. In addition, the division provides support on the development and implementation of policy matters for the Manitoba Financial Services Agency, a special operating agency.

The division ensures appropriate management of and accountability for the department's resources, as well as effective, efficient and economical operation of the departmental financial functions, in compliance with requirements of the shared services departments, Treasury Board, Comptroller and Auditor General. It further manages and provides support to the department of Finance and the Civil Service Commission for matters related to information technology and technological policies, procedures and directives.

Results:

- Provided leadership and support of strategic planning, comptrollership and the effective use of information technology resources for the department.
- Supported management through the provision of analytical, consultative and evaluative advice on financial, policy and planning proposals and ongoing operations; supported and ensured continuity in the administrative process of the department.
- Provided policy support to the minister, deputy minister and department, including briefing and planning materials, authority seeking documents, correspondence and public reporting documents.
- Ensured the department, Executive Council and the Civil Service Commission met their responsibilities under *The Freedom of Information and Protection of Privacy Act (FIPPA).*
- Ensured timely reporting of departmental management reports, annual estimates information, detailed budget forecasts and related reports, the Supplementary Information for Legislative Review, as well as the Annual Report to the Legislature.
- Maintained strong fiscal management, accountability and control over departmental financial resources; monitored and advised of emerging financial and program management issues, providing financial information to departmental managers and other government agencies and departments.
- Ensured prompt and accurate payment of accounts payable and collected and deposited all revenues and receipts to which the departments were entitled.
- Managed cost-effective investments in information systems to enable delivery of departmental program needs for automated functionality, system performance, security and availability.

1(c) CORPORATE SERVICES

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	2,673	43.00	2,824	(151)	
Other Expenditures	330		270	60	
Total Sub-appropriation	**3,003**	**43.00**	**3,094**	**(91)**	

Tax Appeals Commission

The Tax Appeals Commission Act provides for the appointment of one or more commissioners for the purpose of dealing with appeals filed by taxpayers who disagree with assessments issued by the Taxation Division. The Tax Appeals Commission provides taxpayers with an objective review of a taxpayer's appeal, independent of the taxation officials who issued the assessment.

The activity of the commission and results for 2015/2016 are as follows:

Outstanding appeals as at March 31, 2015	25
Appeals received in 2015/2016	
Administration	13
Audit	21
	59
Disposition of appeals in 2015/2016	
Varied	2
Affirmed	5
Rescinded	2
Withdrawn	14
Appeals Resolved	23
Outstanding appeals as at March 31, 2016	36

1(d) TAX APPEALS COMMISSION

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Tax Appeals Commission	17		16	1	
Total Sub-appropriation	**17**		**16**	**1**	

Independent Administrator

The independent administrator was created in 2006 under *The Labour-Sponsored Venture Capital Corporations Act*. The independent administrator reports to the Minister of Finance and monitors provincially registered labour-sponsored funds and issuers under the Small Business Venture Capital Tax Credit program to ensure compliance with governing legislation.

1(e) INDEPENDENT ADMINISTRATOR

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Independent Administrator	38		31	7	
Total Sub-appropriation	**38**		**31**	**7**	

The Public Utilities Board

The Public Utilities Board is an independent quasi-judicial regulatory body operating under the authority of the Manitoba Legislature.

The board is responsible for the regulation of public utilities as are defined under *The Public Utilities Board Act* and includes:

- Centra Gas Manitoba Inc. - natural gas distribution
- Stittco Utilities Man Ltd. - propane distribution
- Water and Sewer Utilities - excluding the City of Winnipeg and the Manitoba Water Services Board

The board regulates the rates of compulsory driver and vehicle insurance premiums charged by the Manitoba Public Insurance Corporation, and electricity rates charged by Manitoba Hydro, with respect to *The Crown Corporations Public Review and Accountability Act.*

Pursuant to *The Gas Pipe Line Act,* the board assures that natural gas and propane are distributed to Manitoba consumers in a safe manner.

Other legislation that assigns either regulatory or adjudicative responsibilities to the board includes:

- *The Greater Winnipeg Gas Distribution Act*
- *The Gas Allocation Act*
- *The Prearranged Funeral Services Act*
- *The Manitoba Water Services Board Act* (Appeals)
- *The Highways Protection Act* (Appeals)
- *The Consumer Protection Act* (maximum rates for cashing government cheques)
- *The City of Winnipeg Charter Act* (passenger carrier agreements)
- *The Municipal Act*
- *The Emergency 911 Public Safety Answering Point Act* (Appeals)

Results:

The board convened 12 oral public hearings over 41 days and two pre-hearing conference days. As a result of those oral public hearings and approximately 100 paper-based proceedings, which included public notices, the board issued 156 formal orders (149 in 2014/2015):

Orders	2015/2016	2014/2015
Water and Sewer Utilities	66	53
Natural Gas Utilities and Propane	15	16
The Highways Protection Act	4	1
Manitoba Hydro	60	68
Manitoba Public Insurance	7	11
Government Cheque Cashing Fees	0	0
Pay Day Loans	4	0
Total	**156**	**149**

The board also issued 42 annual licences:

	2015/2016	2014/2015
Direct Purchase of Natural Gas		
Brokers	**11**	**11**
The Prearranged Funeral Services Act		
Renewal	**31**	**33**
Total licences issued	**42**	**44**

The board also supervised the Service Disconnection and Reconnection policies and procedures of Centra Gas Manitoba Inc. and Stittco Utilities Man Ltd. In this regard, the board received and resolved a number of customer complaints.

During the 2015/2016 year, the board received three appeals of a decision handed down by the Highway Traffic Board. One appeal was withdrawn and two were carried over from the previous year, one of which was withdrawn.

1(f) THE PUBLIC UTILITIES BOARD

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	847	8.00	734	113	
Other Expenditures	589		616	(27)	
Total Sub-appropriation	**1,436**	**8.00**	**1,350**	**86**	

Office of the Lieutenant Governor

Administration and Finance provides a support function to the Office of the Lieutenant Governor. The division manages the finances of the Office of the Lieutenant Governor, including administrative staff salaries, materials and supplies and transportation expenses.

1(g) OFFICE OF THE LIEUTENANT GOVERNOR

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	275	3.00	250	25	
Other Expenditures	121		102	19	
Total Sub-appropriation	**396**	**3.00**	**352**	**44**	

FISCAL AND FINANCIAL MANAGEMENT

Treasury

The Treasury Division manages and administers the cash resources, borrowing programs, and all investment and debt management activities of the government. It further manages the borrowing programs and investment activities for all of its Crown corporations and government agencies. The division assists in the financing of municipalities, schools and hospitals and it is the division's responsibility to ensure that such financing is arranged.

Major changes are continually taking place in the world's economic and financial markets. These changes have a significant impact on both short and long-term management strategies, as well as the day-to-day decisions made by Treasury Division staff.

The division maintains contact with a large number of domestic and foreign financial institutions, as well as regulatory and rating agencies, to inform them of the fiscal and economic performance of the province and its policies, while at the same time obtaining information about the state of world financial markets and financial products and opportunities available to the province.

Results:

- Maintained the best possible financial arrangements that minimize risk and cash flow requirements for the province, Crown corporations, government agencies, school boards, hospitals and municipalities.
- Ensured policies, legislation and regulations are sufficient for the needs of the government.
- Ensured investment returns are the maximum possible within acceptable risk parameters.
- Issued securities in both domestic and international markets valuing approximately $6.4 billion.
- In 2015/2016, provincial borrowings serviced by the division were represented by debentures, savings bonds, treasury bills, promissory notes and Canada Pension Plan debentures payable in Canadian dollars. Borrowings also include: debenture issues payable in United States dollars, Euros, New Zealand dollars, Australian dollars, and Japanese Yen. In servicing foreign issues, the division administered approximately 375 swap agreements whereby, all the foreign debt has been swapped into fixed or floating rate Canadian or United States dollar liabilities in order to mitigate risk to foreign currency fluctuation.
- Maintained records for investments in, or advances to government programs, Crown corporations and government agencies. During 2015/2016 the division advanced approximately $2.5 billion and the aggregate amount of investments outstanding at March 31, 2016 was approximately $18.8 billion.
- The Cash Management program managed the cash flow and investment of significant dollar amounts processed through the accounts of the government.
- Departments, agencies and Crown corporations deposited surplus funds with the Minister of Finance in over 90 interest-bearing trust deposit accounts. These trust funds averaged $1.4 billion in 2015/2016 and interest paid on these trust accounts was approximately $9.2 million.
- Serviced approximately $4.0 billion in long-term investments of the province and its agencies, generating earnings of approximately $130.0 million.
- Serviced approximately $2.0 billion in short-term investments of the province, which required daily processing of transactions representing purchases, sales and maturities. This servicing was accomplished while maintaining loss-free safekeeping, payment and receipt operations.

2(a) **TREASURY**

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	1,951	25.00	2,078	(127)	
Other Expenditures	124		152	(28)	
Total Sub-appropriation	**2,075**	**25.00**	**2,230**	**(155)**	

Public Debt (Statutory)

This appropriation provides for the required net cost of interest and related expenses payable with respect to the Public Debt of the province.

7 **PUBLIC DEBT (STATUTORY)**

		Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
(a)	(1)	Interest on the Public Debt of Manitoba and related expenses	1,243,671	1,269,521	(25,850)	
	(2)	Interest on departments' capital assets	231,757	236,185	(4,428)	
	(3)	Interest on Trust and Special Funds	9,007	4,500	4,507	
		Subtotal (a)	**1,484,435**	**1,510,206**	**(25,771)**	
(b)		Less: Interest and Other Charges to be received from:				
	(1)	Sinking Fund Investments	(53,669)	(49,370)	(4,299)	
	(2)	Manitoba Hydro	(763,662)	(776,049)	12,387	
	(3)	Manitoba Housing and Renewal Corporation	(37,339)	(33,820)	(3,519)	
	(4)	Manitoba Agricultural Services Corporation	(17,347)	(17,727)	380	
	(5)	Other Government Agencies	(12,391)	(20,870)	8,479	
	(6)	Other Loans and Investments	(103,926)	(87,029)	(16,897)	
	(7)	Other Appropriations	(300,940)	(305,341)	4,401	
		Subtotal (b)	**(1,289,274)**	**(1,290,206)**	**932**	
		Total Sub-appropriation	**195,161**	**220,000**	**(24,839)**	*1*

Explanation:

1. *Net under-expenditure is primarily due to favourable interest rates.*

Comptroller

The Comptroller Division establishes and fosters a corporate comptrollership function for the Manitoba government that includes the development and operation of financial and management systems in support of legislative and governmental decision-making, service delivery effectiveness and accountability requirements.

Some of the key components integral to the division's government-wide comptrollership function include: designing management processes; establishing financial and accounting policies; assisting in the co-ordination of the government's Summary Budget; preparing and presenting financial information for internal and external reporting, including the government's Public Accounts on a summary basis; maintaining the central accounts of the province; controlling all disbursements and revenue transactions for the Consolidated Fund; facilitating the integration and co-ordination of financial and management information; and providing advisory and problem solving services to corporate government and line departments.

Results:

- Conducted 12 new audit projects during the year (18 in 2014/2015) based on assignments generally greater than 100 hours including cross-departmental audits.
- Maintained a process to follow-up on the implementation of audit recommendations.
- Prepared annual reports summarizing the audit activities for the year and the audit plan for the upcoming year for each department and the Corporate Audit Committee.
- Participated in the Institute of Internal Auditors and Information Systems Audit and Control Association boards and activities.
- Performed payroll transactions that included 463,000 direct deposits, and 395 new or amended garnishments while adhering to all deadlines and all related laws, regulations and policies.
- Released 355,000 payments for grants, supplies and services, to corporations, firms and other recipients based on documents and supporting information provided by the government's operating departments. Of this total, 135,000 were direct deposit payments to vendors.
- Processed and collected amounts owing to the government for shared-cost agreements on a timely basis.
- Issued quarterly financial report statements of the government in accordance with established timetables and accounting policy.
- Prepared and released the annual financial reports, as represented by the Public Accounts in accordance with *The Financial Administration Act*. The 2014/2015 summary financial statements of the government represented by Volume 1 of the Public Accounts, and the more detailed financial statements, schedules and reports of the Consolidated Fund represented by Volumes 2 and 3 of the Public Accounts were all released on September 30, 2015.
- Continued to provide consultation and financial guidance for appropriate financial processes within the Consolidated Fund.

2(b) COMPTROLLER

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	4,663	65.00	4, 900	(237)	
Other Expenditures	811		834	(23)	
Less: Recoverable from Other Appropriations	(556)		(560)	4	
Total Sub-appropriation	**4,918**	**65.00**	**5,174**	**(256)**	

Taxation

The Taxation Division is responsible for efficiently and effectively administering the following provincial taxation acts and ensuring revenues are collected as provided in these acts:

The Corporation Capital Tax Act

The Credit Unions and Caisses Populaires Profits Tax Act

The Emissions Tax on Coal and Petroleum Coke Act

The Fuel Tax Act

The Health and Post Secondary Education Tax Levy Act

The Mining Tax Act

The Retail Sales Tax Act

The Tax Administration and Miscellaneous Taxes Act

The Tobacco Tax Act

The continuing phase-out of *The Succession Duty Act*

Activities of the division include administering the collection, processing and reporting of taxation revenues; informing, investigating and auditing taxpayers and businesses; and developing and distributing public tax information to protect revenue by promoting voluntary compliance.

Actual revenues for the 2015/2016 fiscal year under the taxation acts noted above as well as for the Mining Claim Lease Tax, Environmental Protection Tax and Insurance Corporations Tax, were $3,556.5 million, which was less than estimated revenues by $72.1 million.

Revenue variances by source are discussed in the Revenue Variance Explanations section (pages 41 and 42). The major variances from the estimate are as follows:

- Corporation Capital Tax revenue was less than the estimate by $22.1 million, due to allocations and taxable capital not meeting the forecasted projection.
- Fuel Taxes revenue was less than the estimate by $16.3 million, due to a revised allocation to the ethanol grant program and actual volumes less than forecasted.
- Retail Sales Tax revenue was less than the estimate by $22.9 million, due to not meeting the economic growth projection.

Further details on all taxation revenues are presented in the Revenue Summary by Source table (page 40).

The following table details the historical revenues collected under the taxation acts noted above for the past five years:

Provincial Taxation Acts
Comparative Statement of Actual Revenues $(000s)
For Fiscal Years Ending March 31, 2012 to March 31, 2016

	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
Corporation Capital Tax	116,314	133,516	155,169	135,341	158,359
Fuel Taxes	240,352	313,615	322,253	317,363	319,189
Insurance Corporations Tax	69,493	78,324	82,681	86,214	90,771
Levy for Health and Education	396,199	410,284	426,867	439,231	457,512
Succession Duty and Gift Tax	-	22	3	3	3
Mining Claim Lease Tax	71	71	71	71	71
Mining Tax	61,442	37,632	8,354	2,429	2,035
Retail Sales Tax	1,702,233	1,763,900	2,024,952	2,201,955	2,266,868
Tobacco Tax	248,591	252,058	272,124	256,022	256,119
Environmental Protection Tax	3,588	4,562	4,558	3,471	4,670
Credit Unions and Caisses Populaires Profits Tax	229	746	740	527	865
Total	**2,838,512**	**2,994,730**	**3,297,772**	**3,442,627**	**3,556,462**

Results:

- Maintained effective and efficient tax administration systems, to reduce tax administration costs and maintain accurate and current filing of tax returns and business registrations, with a deterrent to tax avoidance or evasion.
- Performed a major upgrade to TAXcess - an efficient online system relating to filing and payment of taxes, facilitating business registrations and permitting taxpayer browsing of account status.
- Ensured timely and accurate processing of taxpayer refund claims.
- Recovered unpaid taxes through audits and investigations resulting in increased voluntary compliance.
- Timely and thorough evaluation of all tax administration processes to continually maintain efficiency in the filing and processing of returns and business registration under the acts.
- Evaluated the implications of administrative and revenue options considered by the government on a timely basis.
- Maintained and updated key public information bulletins including online information pertaining to all acts, and responded in a timely basis to taxpayer enquiries to promote voluntary compliance.
- Liaised with the Canada Revenue Agency and other jurisdictions on co-operative information exchanges, joint compliance and audit initiatives and other taxation administration and management issues.
- Collected outstanding taxes and delinquent returns.

Vendors Note: represents all vendors registered under all statutes	Registered Vendors	45,200
	Returns generated	138,100 (paper) 109,000 (electronic)
Administration Note: includes all refunds and resulting disbursements under all statutes except for First Nations fuel and tobacco tax exemptions	Completed refunds (not including fuel and tobacco tax exemptions on First Nations)	9,800
	Disbursements	$55.4 million
Fuel Tax exemption on First Nations	Total active retailers	66 (on 37 First Nations)
	Bands with agreements	2
	Claims (retailers and Bands)	1,280
	Bulk fuel collectorship agreements	11
	Disbursed	$ 12.3 million
Tobacco Tax exemption on First Nations	Total active retailers	7 (on 2 First Nations)
	Bands with agreements	55
	Claims (retailers and Bands)	1,420
	Disbursed	$ 37.4 million

Audit Note: represents all files under all statutes	Completed refunds	63
	Completed files	1,108
	Audit recoveries	$ 45.5 million
Investigations Note: includes all files except tobacco	Completed files	100
	Charges	82
	Convictions	70
	Fines	$ 34,663
	Penalties	$ 626,708

Tobacco Interdiction	Completed audit or investigation files	147
	Charges	38
	Convictions	14
	Fines	$ 47,210
	Penalties	$ 299,555

2(c) TAXATION

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	11,607	191.50	12,555	(948)	
Other Expenditures	1,701		3,578	(1,877)	*1*
Total Sub-appropriation	**13,308**	**191.50**	**16,133**	**(2,825)**	

Explanation:

1. *Under-expenditure is primarily due to no requirement for a bad debt provision under generally accepted accounting principles.*

Taxation, Economic and Intergovernmental Fiscal Research

The Taxation, Economic and Intergovernmental Fiscal Research Division provides research, policy advice, analysis and support to government with respect to national and provincial fiscal and economic matters; taxation policy and programs; strategic intergovernmental arrangements including cost-shared programs; and federal-provincial fiscal relations. The Federal-Provincial Relations Branch co-ordinates and provides policy advice, analysis and support to the Premier of Manitoba and other ministers and senior officials concerning Manitoba's relationships with the federal government and other provincial and territorial governments.

Activities of the division include producing policy advice and analysis, developing revenue forecasts, drafting legislation and implementing tax and other budget measures, co-ordinating the preparation of the Manitoba Budget and preparing budget documents, and operating the Tax Assistance Office. Total provincial revenue from income taxes administered by the division in 2015/2016 amounted to $3.3 billion in individual income tax and $517.0 million in corporation income tax. Total provincial revenues governed by federal-provincial transfer arrangements and administered by the division in 2015/2016 included: $1.7 billion in equalization and $1.7 billion in cash payments for major health and social programs.

Results:

- Provided research, technical and analytical support and advice to the minister and Cabinet in respect of national and provincial economic, fiscal and taxation matters and intergovernmental issues.
- Prepared fiscal and taxation research and analysis necessary for the minister and Cabinet to develop the Manitoba Budget.
- Co-ordinated the production of the Manitoba Budget and related documents.
- Implemented budget measures through *The Budget Implementation and Tax Statutes Amendment Act, 2015* and worked with Finance Canada and the Canada Revenue Agency to implement the changes.
- Administered fiscal arrangements and tax administration agreements with the federal government and administered tax credit programs with the federal government, departments, municipalities and other administrators. The Tax Assistance Office (TAO) managed or oversaw the administration of a variety of programs. TAO informed and assisted taxpayers on the proper application of federal and Manitoba income tax and tax credit programs for residents and enforced the provisions of the legislation governing the Manitoba income tax and Manitoba tax credit programs including recovery of ineligible claims.
- Developed and maintained the province's medium-term revenue projections.
- Prepared major components of provincial borrowing prospectuses and securities registration with regard to economic and financial data and represented the province in related due diligence reviews.

- Prepared financial, economic and fiscal presentations and publications for financial institutions and credit-rating agencies.
- Undertook analysis and provided policy advice related to fiscal arrangements, including work in support of the renewal of major federal and other transfer programs and the Canadian retirement income system.
- Provided expertise and analysis to facilitate participation in federal-provincial-territorial finance working groups related to the major federal transfer programs, Canada Pension Plan, tax policy, tax compliance and enforcement, and economic and fiscal policies.
- Reviewed and evaluated policy and program initiatives related to intergovernmental relations and provided policy advice on relations with the federal government and other provinces and territories.
- Provided support to the Premier of Manitoba in his responsibilities as Minister of Federal-Provincial Relations, including his involvement in regular Canada's Premiers' meetings, annual Western Premiers' Conferences, bilateral meetings with the Prime Minister and other inter-jurisdictional meetings and conferences.
- The Federal-Provincial Relations Branch also supports the Minister responsible for Francophone Affairs in activities and responsibilities related to La Francophonie.

The following table details the revenues collected under federal-provincial fiscal arrangements for the past five years:

Federal-Provincial Fiscal Arrangements
Comparative Statement of Actual Revenues $(000s)
For Fiscal Years Ending March 31, 2012 to March 31, 2016

	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
Income Taxes					
Individual Income Tax	2,682,506	2,846,037	2,978,304	3,116,666	3,261,344
Corporation Income Tax	423,598	456,447	467,797	561,669	516,598
Subtotal	**3,106,104**	**3,302,484**	**3,446,101**	**3,678,335**	**3,777,942**
Federal Transfers					
Equalization	1,941,727	1,871,962	1,799,228	1,749,949	1,737,951
Canada Health Transfer (CHT)	999,852	1,056,305	1,089,908	1,167,188	1,230,233
Canada Social Transfer (CST)	417,059	431,033	435,391	453,908	466,559
Corporation Capital Tax Phase-Out	9,100	-	1,405	-	-
Government of Canada Subsidy	2,320	2,321	2,711	2,745	2,744
Subtotal	**3,370,058**	**3,361,621**	**3,328,643**	**3,373,790**	**3,437,487**
Total from Fiscal Arrangements	**6,476,162**	**6,664,105**	**6,774,744**	**7,052,125**	**7,215,429**

Net Tax Credit Payments

This appropriation provides for the cost of provincial tax credit payments and the federal administration fee.

6 NET TAX CREDIT PAYMENTS

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Education Property Tax Credit	350,217		355,798	(5,581)	*1*
Film and Video Production Tax Credit	18,190		15,034	3, 156	*2*
Tuition Fee Income Tax Rebate Advance	4,245		5,273	(1,028)	
School Tax Assistance for Tenants and Homeowners (55+)	1,192		510	682	
Book Publishing Tax Credit	681		683	(2)	
Cultural Industries Printing Tax Credit	79		1,100	(1,021)	
Interactive Digital Media Tax Credit	1,905		1,000	905	
Co-operative Development Tax Credit	36		50	(14)	
Federal Administration Fee	1,395		1,395	-	
Less: Recoverable from Other Appropriations	(357,559)		(362,581)	5,022	*1*
Total Sub-appropriation	**20,381**		**18,262**	**2,119**	

Note:

The Estimate 2015/2016 includes an allocation of $229 from Internal Service Adjustments.

Explanations:

1. *Under-expenditure of the Education Property Tax Credit (EPTC) and reduced recoveries from other appropriations were mainly due to lower than anticipated assessments for the 2014 taxation year through the Income Tax System (ITS), resulting in a decreased forecast of the 2015 EPTC to be assessed through the ITS offset, in part, by a higher uptake of the 2015 Seniors' School Tax Rebate program.*

2. *Over-expenditure of the Film and Video Production Tax Credit is due to higher than anticipated assessment for the 2014 taxation year and a revised forecast for future years based on the 2014 final assessment data.*

2(d) TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	2,817	34.50	2,716	101	
Other Expenditures	1,632		1,274	358	*1*
Total Sub-appropriation	**4,449**	**34.50**	**3,990**	**459**	

Explanation:

1. *Over-expenditure is primarily due to administration of Seniors' School Tax Rebate program as well as the Budget 2015 production and advertisement related expenditures.*

Insurance and Risk Management

The Manitoba Comptrollership Framework defines risk management as a systematic approach to setting the best course of action under uncertainty by identifying, assessing, understanding, communicating and acting on risk issues. The Insurance and Risk Management Branch works with departments and agencies to reduce the impact of uncertainty upon organizational goals and to protect assets and programs through management of risk.

Activities of the branch include: recommending appropriate risk control measures; administering insurance related claims; reviewing contracts, requests for proposals, legislation and commercial insurance; implementing risk financing measures including self-insurance and commercial insurance; and contributing to Manitoba government policy on risk management.

Results:

- Assisted departments and agencies in conducting risk assessments of programs and facilities.
- Commercial insurance premiums paid during 2015/2016 fiscal year were $1.9 million for departments and $1.9 million for agencies. The 20 per cent decrease from the prior year was partly due to a shorter, six-month, property insurance policy.
- Liability and aviation insurance costs were also reduced due to competitive insurance markets.
- Agency Self-Insurance Fund premiums collected were $2.6 million, a decrease from the previous year due to the six-month property policy renewal. Manitoba Housing and Renewal Corporation's annual property losses have the largest influence on self-insurance costs.
- Owner-controlled construction insurance was purchased for several larger infrastructure projects.
- Department-retained losses (including new reserves and claim payments) in 2015/2016 totalled $2.2 million ($1.7 million for property claims plus $0.5 million for liability claims). This was a decrease of 53 per cent from the previous year.
- Costs for independent adjusters for department claims were $32,825, an increase of 11.5 per cent from the previous year.
- Opened 432 new department claims and closed 225 claims.
- Under the Foster Parents' Intentional Damage Compensation Plan, 120 claims were reported in 2015/2016 and settlement payouts totalled $202,312 (39 per cent decrease over 2014/2015) plus administrative costs of $32,748 (increase of nine per cent from the previous year). Loss severity and frequency was more significant this past year.
- Agency-retained losses, including new reserves and claim payments, in 2015/2016 totalled $8.9 million ($8.7 million property claims and $0.2 million liability claims), an increase of 14.6 per cent from the previous year.
- Costs for independent adjusters for agency claims were $199,737, a decrease of 18.7 per cent from the previous year.
- Opened 235 new agency claims and closed 400 claims.
- Assisted departments, agencies, especially Legal Services and Procurement Services, with numerous contract reviews, legislative requirements and insurance and indemnification phrasing and concerns.
- Lead Workplace Health and Safety Committee for the department of Finance.
- Collaborated with Organization and Staff Development (OSD) in the delivery of risk management courses and with the Crown Corporations Council in the delivery of risk management sessions for board members.

2(e) INSURANCE AND RISK MANAGEMENT

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	375	5.00	440	(65)	
Other Expenditures	35		40	(5)	
Insurance Premiums	1,899		2,770	(871)	*1*
Less: Recoverable from Other Appropriations	(1,899)		(2,770)	871	*1*
Total Sub-appropriation	**410**	**5.00**	**480**	**(70)**	

Explanation:

1. *Under-expenditure and corresponding reduction in recoveries from other appropriations reflect reduced insurance premium costs, essentially due to the insurance markets remaining competitive during 2015/2016.*

TREASURY BOARD SECRETARIAT

Treasury Board Secretariat

The Treasury Board Secretariat provides financial and analytical support as well as advice to the Minister of Finance and Treasury Board in fulfilling fiscal management responsibilities. The secretariat is headed by a deputy minister who acts as secretary to the board.

Activities include monitoring, analyzing and reporting the financial position of the province, planning and co-ordinating the budgetary process, co-ordinating the expenditure management planning and reporting processes for government, reviewing and evaluating government programs, developing and communicating policies, procedures and guidelines on administrative matters, maintaining the General Manual of Administration and representing government and department management in labour relations, compensation activities and benefits administration within the civil service.

Results:

- Monitored, analyzed and reported on the financial position of the province through timely provision of quarterly reports.
- Planned and co-ordinated the review and preparation of the annual estimates and participated in the development of the 2015 Budget, tabled in the Legislature on April 30, 2015.
- Planned and co-ordinated the preparation of the Economic and Fiscal Outlook, tabled in the Legislature on March 8, 2016.
- On a weekly basis, provided analyses in support of the efficient and effective utilization/allocation of the province's financial and human resources, both in the context of the annual estimates process and on an ongoing basis throughout the year.
- Provided guidance to departments in developing proposals and business plans for special operating agencies.
- Co-ordinated government capacity to plan, measure, monitor and evaluate programs toward greater efficiency and effectiveness through support to departments on performance management processes.
- Provided support in the form of research and costing to Negotiation Services related to the negotiation of various collective agreements. Implemented pay schedules and benefits for excluded and executive excluded and all agreed to collective agreements during 2015/2016.
- A total of 2,363 classification requests were received and evaluated in 2015/2016. The average time to complete these reviews was 59 calendar days. In addition, Compensation Services has completed two classification series reviews and currently has 11 classification series reviews underway. Represented the employer at nine classification appeals.
- Maintained and expanded compensation and benefits information management systems, and exchanged information with a variety of local and national employers. Compensation Services conducted eight surveys and responded to 31 surveys from other employers.
- Administered benefits, including the Long Term Disability (LTD) plan, Workers Compensation (WCB) and various employee health benefit plans.
- Provided administrative support and disability management services for LTD plan and WCB recipients, and monitored accommodation issues related to redeployment of employees on medical grounds. There were 193 applications for LTD benefits processed and 74 employees who had been on LTD returned to work. As of March 31, 2016, 328 individuals were in receipt of LTD benefits.
- Reviewed, negotiated and implemented new administration fee rates with various benefit plan providers.
- Represented the province in the collective agreement administration and grievance handling for 13 bargaining units, including the Government Employees' Master Agreement with the Manitoba

Government and General Employees' Union (MGEU); the Manitoba Association of Crown Attorneys; the Legal Aid Lawyers' Association (LALA); the Manitoba Association of Government Engineers; Manitoba Housing Authority and the International Union of Operating Engineers as well as with the MGEU (two bargaining units); the Manitoba Agricultural Services Corporation and two MGEU bargaining units; the Addictions Foundation of Manitoba and the MGEU; Child and Family Services and the Canadian Union of Public Employees (two bargaining units); the Liquor and Gaming Authority of Manitoba and the MGEU; and the Falcon Lake Golf Course and the MGEU. Collective agreements were reached between 12 employers and their respective unions with bargaining still ongoing with the LALA, Centennial Concert Hall (two agreements), Falcon Lake Golf Course, and Department of Family Services and the MGEU. A total of 176 grievance files were closed, and five cases were heard by arbitrators.

- Represented the government and a number of Crown agencies before boards of arbitration concerning several rights issues involving both contract interpretation as well as discipline and dismissal matters. In addition, staff managed the interests of the province before the Manitoba Human Rights Commission on a number of human rights cases and before the Manitoba Labour Board and the Workers Compensation Board on a number of issues. Staff continued to conduct a series of training sessions for line managers and human resource professionals on the topics of Grievance and Discipline Handling and Managing Under a Collective Agreement.

3(a) TREASURY BOARD SECRETARIAT

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	6,060	67.00	6,059	1	
Other Expenditures	707		694	13	
Total Sub-appropriation	**6,767**	**67.00**	**6,753**	**14**	

Note:

The Estimate 2015/2016 includes an allocation of $488 from Internal Service Adjustments.

Francophone Affairs Secretariat

The Francophone Affairs Secretariat advises the Manitoba government and the Minister responsible for Francophone Affairs on the development of government services offered in French and on matters relating to the French Language Services (FLS) Policy in general.

The secretariat guides, monitors, seeks and facilitates the implementation of the Government of Manitoba's FLS Policy in a manner consistent with the concept of active offer and makes recommendations to that effect. The secretariat's mandate applies to all administrative bodies covered by the FLS Policy.

The secretariat provides assistance and direction to the administrative bodies covered by the Manitoba government's FLS Policy and serves as a liaison between the government and Francophone organizations in the province. Since April 1, 2008, the secretariat has been administratively attached to the Treasury Board Secretariat.

Results:

- Co-ordinated the projects to be funded in 2015/2016 under the Canada-Manitoba Agreement on French Language Services (CMAFLS), a cost-sharing agreement where Manitoba's $1.4 million contribution is matched by the federal government.
- Contributed a total of $25,000 toward six projects funded under the Agreement for Cooperation and Exchange between the governments of Quebec and Manitoba and $20,000 toward five projects funded under the FLS component of the Memorandum of Understanding on Interprovincial

Co-operation between the governments of Manitoba and New Brunswick. This allowed a number of Franco-Manitoban organizations to benefit from exchanges, mentoring, training and sharing of expertise.

- In co-operation with Federal-Provincial Relations, participated in the implementation of the youth mobility partnership aspect of the Memorandum of Understanding with Lower Normandy, a region in northwestern France, to strengthen economic, cultural and historical ties.
- Participated in the 20th Ministerial Conference on the Canadian Francophonie in St. John's, Newfoundland and Labrador, the theme of which was "Raise high and bright the flame of the Canadian Francophonie." Actively participated on the Intergovernmental Network of the Canadian Francophonie.
- Co-ordinated the meetings of the Advisory Committee on the Improvement of French Language Services, chaired by the Clerk of the Executive Council and comprised of deputy ministers and representatives from the Francophone community.
- Promoted the services offered in the six Bilingual Service Centres (BSCs) operating in rural and urban regions of Manitoba and organized outreach activities in the different communities. Received a total of 223,633 requests for services at the BSCs, a significant increase over the previous year. The BSC – Interlake Region experienced an increase in volume of public computer access users for online services (total of 1,116 users).
- Continued the partnership between the BSCs and the Société franco-manitobaine's 233-ALLÔ Information Centre, ensuring seamless information and services between the community and government bodies.
- Provided direction, consultation, analytic and planning support to 17 departments and five Crown corporations via the secretariat's FLS Coordinator team. Seven departments developed drafts of their multi-year Strategic FLS Plan.
- Continued to raise awareness about and promote the use of the *Bonjour-Hello* active offer concept. Offered 23 active offer orientation sessions to 285 civil servants. Co-ordinated 130 registrations for French language training: evening and weekend programs for Manitoba government employees; an average of six to seven employees participated in each of the two sessions of *Maintien-perfectionnement* French language training offered during the workday.
- Offered five DVD français series to 39 civil servants, in partnership with Organization and Staff Development, as a means to promote and encourage bilingual government employees to participate in various French-speaking activities.
- Dealt with 31 complaints, as well as various issues raised by the public regarding FLS.
- Updated the secretariat's website and added new content in both official languages.
- Co-ordinated the call for nominations for the *Prix Ronald Duhamel – Ronald Duhamel Award*, a joint initiative of the Société franco-manitobaine, the federal government, the Francophone Affairs Secretariat and the Manitoba Association of Bilingual Municipalities, to recognize an employee or group of employees of a government or quasi-governmental body at the federal, provincial or municipal level for distinguished service to Manitoba's Francophone community.

3(b) FRANCOPHONE AFFAIRS SECRETARIAT

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	941	17.00	947	(6)	
Other Expenditures	909		917	(8)	
Total Sub-appropriation	**1,850**	**17.00**	**1,864**	**(14)**	

Note:

The Estimate 2015/2016 includes an allocation of $850 from Enabling Appropriations as part of the Canada-Manitoba Agreement on French Language Services.

PRIORITIES AND PLANNING

Priorities and Planning Committee of Cabinet Secretariat

The Priorities and Planning Committee of Cabinet, supported by a small secretariat staff group, serves as the key co-ordination body for the government's strategic planning cycle, major policy initiatives and key community and economic development projects. The committee provides a focused decision-making process for developing and updating priority strategies and advancing high priority and cross-departmental initiatives geared at meeting the needs of Manitoba families, providing strong services, and growing the economy and jobs.

Results:

- Provided timely and effective policy advice and services to the Priorities and Planning Committee of Cabinet.
- Timely and thorough analysis of information and submissions for committee members.
- Co-ordination and leadership of major policy initiatives and key community and economic development projects across a broad cross-section of departments and Crown agencies.

4(a) PRIORITIES AND PLANNING COMMITTEE OF CABINET SECRETARIAT

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	1,498	14.00	1,379	119	
Other Expenditures	161		208	(47)	
Total Sub-appropriation	**1,659**	**14.00**	**1,587**	**72**	

Premier's Economic Advisory Council

The Premier's Economic Advisory Council (PEAC) is a broad-based group of 32 senior volunteers who provide confidential action-oriented advice to the premier on a wide range of economic issues. PEAC members solicit input from the broader community and their advice to the premier informs government's economic strategy, policy and economic priorities. PEAC is made up of province's leaders from the private sector, labour, academics, researchers, Aboriginal and community leaders.

Results:

- Developed recommendations for the premier on areas such as economic development, innovation and Aboriginal engagement.

4(b) PREMIER'S ECONOMIC ADVISORY COUNCIL

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	204	2.00	204	-	
Other Expenditures	95		214	(119)	
Total Sub-appropriation	**299**	**2.00**	**418**	**(119)**	

CENTRAL SERVICES

Central Services Division delivers corporate information and communications technology (ICT) support services to meet government current and future ICT needs. The division also provides corporate procurement and accommodations services including, strategic planning and management of capital projects while advancing the provincial Green Building Policy.

Accommodation Services

Accommodation Services is responsible for operating and maintaining safe, quality and sustainable working environments and to ensure the efficient operation and good stewardship of government buildings and assets.

Some of the key components integral to Accommodation Services corporate service include: providing leadership and project management for accommodation projects, major capital projects and strategic accommodation planning through internal and external professional and technical services for planning, design, leasing and construction management.

Accommodation Services provides the acquisition, renewal, space inventory and monitoring of leased facilities for government and commercial real estate expertise with realty related issues. Accommodation Services also supports Manitoba's sustainability goals through the administration and implementation of the provincial Green Building Policy, programs and guidelines.

Results:

- Operated a real estate portfolio of over 400 owned buildings across Manitoba, totalling 8.6 million square feet with an estimated replacement value of approximately $3.3 billion.

- Managed 235 leases totalling approximately 2.1 million square feet.

- Administered in excess of 1,000 ongoing construction and consulting contracts. Awarded 135 new construction contracts with a total value of $26.4 million and 78 new consultant contracts with a total value of $6.8 million.

- Allocated 47 per cent of the $60.0 million capital project program to Life Cycle upgrades; 35 per cent to complete regulatory Landlord Requirements including safety and security, and enhancing accessibility and 18 per cent to accommodate specific client program needs such as relocations, expansions and new program requirements. Project highlights include:
  - Receiving the Heritage Winnipeg Award for washroom renovations completed at the Winnipeg Law Courts.
  - Commencement of the initial phase of redevelopment of The Manitoba Museum – starting with the expansion of the Alloway Hall exhibit centre. The expansion of the exhibit hall is currently underway and expected to open with its first international exhibit in March 2017.

- Completed the divestiture of Red River College, including the transfer of assets.

- Completed the University College of the North Thompson Campus project and received the Leadership in Energy and Environmental Design Gold Certification, meeting government's commitment to sustainability.

- Implemented the investigation and planning for the exterior restoration of the Manitoba Legislative Building.

- Piloted sustainability measurements for housing in collaboration with the department of Housing and Community Development.

- Expanded a multi-stakeholder pilot project on energy and water benchmarking for buildings to include over 2,000 buildings across the government reporting entity. Analyzed green house gas production for Accommodation Services owned and operated facilities and identified a reduction of 180 tonnes of CO_2e from 35,078 tonnes in 2014/2015 to 34,898 tonnes in 2015/2016.

- Received Building Environmental Standards (BESt) certification for sustainability through the Building Owners and Managers Association (BOMA) for two buildings: The Robert Fletcher Building received a BOMA BESt Certification and the Walter Weir Building received a BOMA BESt Bronze Certification.

- Maintained Certificate of Recognition accreditation for Accommodation Services frontline operations and Occupational Health and Safety programs in accordance with national standards.

- Renewed 36 leases, terminated 10 leases and negotiated seven new leases, including new long term leases.

- Revised the Office Space Planning Standards for all office accommodations under the administration of Accommodation Services. This includes all projects delivered for provincial departments, agencies, authorities or Crown corporations seeking Accommodation Services' services. The updated standards have been developed to align provincial accommodations with well-established trends in private and public sector office design.

- Processed 8,177 parking requests and managed a parking program consisting of 209 owned and leased parking facilities, with 7,984 parking stalls.

- Commenced downtown Courts Master Planning with the department of Justice.

- Co-ordinated over 1,000 events either in the Legislative Building, on the Legislative Grounds or in Memorial Park.

5(a) ACCOMMODATION SERVICES

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	31,358	490.35	31,739	(381)	
Other Expenditures	95,181		100,182	(5,001)	*1*
Less: Recoverable From Other Appropriations	(23,483)		(30,511)	7,028	*2*
Less: Recoverable From Part B – Capital Investment	(4,649)		(7,680)	3,031	*3*
Total Sub-appropriation	**98,407**	**490.35**	**93,730**	**4,677**	

Explanations:

1. *Under-expenditure is primarily due to delays in client projects and major projects and lower leasing costs resulting from delayed renewals, cancelled leases and cancellation of anticipated new leases.*

2. *Under-recovery is due to Accommodation Cost Recovery System recovery shortfall and less client project expenditures and recoveries.*

3. *Under-recovery is due to backfill dollars not utilized and higher than anticipated client vacancies, combined with an overstated recovery target.*

Procurement Services

The Procurement Services Branch provides corporate procurement services to all government departments and certain agencies to ensure that each purchase contract represents a fair and reasonable cost to taxpayers, and that it extends competitive opportunity to all interested suppliers.

Results:

- Facilitated the acquisition of an extensive and wide range of products and related services valued at approximately $86.5 million annually (five-year average).

- Processed 587 requisitions containing 1,800 goods and services items valued at $105.1 million. Approximately $68.3 million (65 per cent) was awarded to Manitoba suppliers, $33.4 million (31.8 per cent) to suppliers in other parts of Canada, and $3.3 million (3.2 per cent) to international suppliers. Of the $68.3 million awarded to Manitoba suppliers, approximately $2.6 million was awarded to rural suppliers.

- Delegated purchases made through purchasing card transactions were valued at $7.4 million, of which about $5.9 million was to Manitoba suppliers.

- Provided consulting services to client departments, special operating agencies and suppliers on the end–to-end procurement process for consulting and professional services including: assessment and interpretation of procurement policy and practices which impact on operations, policy, legal and legislative areas; and Request For Proposals development, contract terminology, proposal evaluation and contract award.

- Continued negotiations for enhancements to the Procurement Chapter of the Agreement on Internal Trade.

- Communicated procurement related sustainable development policies and initiatives to government and vendors.

- Established specifications and corporate standards for procurement of environmentally preferred goods.

- Engaged key stakeholders to advance procurement related sustainable development initiatives, including participation in a public sector forum for the exchange of best practices to provide procurement professionals with information that promotes the selection and use of products and services that are sustainable and environmentally preferred.

- Contributed to the development and maintenance of the Sustainable Procurement Manitoba website, designed to provide guidance and support for public sector purchasing practices that are environmentally preferable and socially responsible. The Sustainable Procurement Manitoba website is now available to the public.

- The Aboriginal Procurement Initiative is designed to increase the participation of Aboriginal businesses in providing goods and services to government. The Procurement Services Branch continued to raise awareness of the Aboriginal Procurement Initiative through participation in meetings with Aboriginal organizations such as the Aboriginal Chamber of Commerce, department purchasing coordinators, purchasing agents and contract administrators. Additional training workshops are delivered on request.

5(b) PROCUREMENT SERVICES

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	1,747	29.60	2,268	(521)	*1*
Other Expenditures	192		251	(59)	
Total Sub-appropriation	**1,939**	**29.60**	**2,519**	**(580)**	

Explanation:

1. *Under-expenditure is primarily due to vacancies as a result of retirements and staff turnover.*

Business Transformation and Technology

Government Information and Communication Technology

Provides strategic leadership to continuously improve the Manitoba government's service delivery by planning and implementing corporate information and communications technology (ICT) solutions to meet current and future needs.

The branch also provides services to non-government staff including the Legislative Assembly, offices of the Speaker and the Clerk, the Opposition Leaders and the Caucus offices.

Results:

- Developed, deployed and supported critical ICT infrastructure services and applications to support the delivery of clients' program delivery needs.
- Maintained and operated existing applications that support the delivery of government program services.
- Researched and designed new ICT products and services to help build new effective solutions and maximized the potential of the SAP system and other shared ICT assets.
- Participated on inter-jurisdictional committees and forums where information and knowledge on service delivery and operational transformation are exchanged.
- Developed and continually improved ICT strategic plans, policies and measurement protocols.
- Worked with stakeholders to optimize and align the ICT investment portfolio.
- Established and monitored security standards and architecture.
- Provided ICT goods and services procurement and contract negotiation services to government programs.
- Ensured an adequate level of ICT Governance is in place to manage Business Transformation and Technology resources.
- Provided ICT risk management capabilities ensuring adequate mitigation strategies are in place, including appropriate levels of business continuity capabilities and disaster recovery strategies.
- Implemented numerous technology projects with government departments including:
  - An online reporting website for public reporting of government contracts over $10,000.
  - An online application that allows citizens to apply for child and adult abuse registry checks.
  - A specialized case management and supporting video system used by the Independent Investigations Unit to assist with investigations.
  - A Manitoba address change upgrade to meet all accessibility standards and to facilitate operation on all devices and browsers.
  - Worked with Sustainable Development to develop the 'Go Wild Manitoba' mobile application to assist with the tracking of at-risk and endangered species.
  - Implementation of Intrusion Prevention Systems in the Legislative building environment.
  - Upgraded email and email storage systems.
  - Server infrastructure upgrades.
  - Upgrades to the GenTax system for tax revenue.
- Provided ongoing problem resolution and system enhancement activities for all managed business applications including 7,000 departmental requests for technical support or services.

- Continued work on the Application Portfolio to evaluate all applications in government and develop a long range strategy.
- Supported Service Quality Partners through various activities such as the Manitoba Service Excellence Awards; networking and learning opportunities; the Brown Bag Lunch Program; and learning seminars related to service quality.
- Conducted employee and departmental surveys for various stakeholders.

5(c) BUSINESS TRANSFORMATION AND TECHNOLOGY

5(c-1) GOVERNMENT INFORMATION AND COMMUNICATION TECHNOLOGY

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	20,499	207.60	18,752	1,747	
Other Expenditures	80,894		81,189	(295)	
Less: Recoverable From Other Appropriations	(61,115)		(59,274)	(1,841)	
Total Sub-appropriation	**40,278**	**207.60**	**40,667**	**(389)**	

5(c-2) LEGISLATIVE BUILDING INFORMATION SYSTEMS

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Salaries and Employee Benefits	1,058	11.00	995	63	
Other Expenditures	254		310	(56)	
Total Sub-appropriation	**1,312**	**11.00**	**1,305**	**7**	

Manitoba Education, Research and Learning Information Networks

The Manitoba Education, Research and Learning Information Networks (MERLIN) is a special operating agency of the department of Finance. MERLIN tables its annual report under separate cover with the Manitoba Legislature.

5(f) MANITOBA EDUCATION, RESEARCH AND LEARNING INFORMATION NETWORKS

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Total Sub-appropriation	**346**	-	**346**	-	

COSTS RELATED TO CAPITAL ASSETS

The appropriation provides for the amortization and interest expense related to capital assets.

5 COST RELATED TO CAPITAL ASSETS

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Amortization Expense	31,294		31,344	(50)	
Interest Expense	38,420		38,547	(127)	
Less: Recoverable from Other Appropriations	(2,818)		(2,996)	178	
Total Sub-appropriation	**66,896**		**66,895**	**1**	

Note:

The Estimate 2015/2016 includes an allocation of $4,145 from Internal Service Adjustments.

PART B CAPITAL INVESTMENT

Capital investment in the department of Finance provides development or enhancement of information technology systems and other capital assets.

PART B CAPITAL INVESTMENT

Expenditures by Sub-appropriation	Actual 2015/2016 $(000s)	FTEs	Estimate 2015/2016 $(000s)	Variance Over/(Under) $(000s)	Expl. No.
Accommodation Services Capital Projects	64,298		66,242	(1,944)	
Information Technology Projects	4,456		5,368	(912)	
Total Sub-appropriation	**68,754**		**71,610**	**(2,856)**	

Note:

The Estimate 2015/2016 includes an allocation of $8,485 from Internal Service Adjustments.

SUSTAINABLE DEVELOPMENT

The department is committed to the principles and guidelines set out in *The Sustainable Development Act* and works to incorporate them in department activities, programs and business practices.

The following activities continued throughout 2015/2016:

- The department maintained its sustainable procurement homepage on the Internet as a department link to *The Sustainable Development Act* and the Green Procurement page of Procurement Services Branch.

- Green products and recycled materials continue to be purchased where available, including the purchase of recycled copy paper.

- The department continued the recycling of various materials.

- The department staff participated in the annual Commuter Challenge to promote active and sustainable transportation choices.

- The department continued to review program delivery to reduce the need for paper materials. In 2014, the Co-op Education and Apprenticeship Tax Credit (now named the Paid Work Experience Tax Credit) pre-approval forms were eliminated and an on-line electronic self-assessment worksheet was introduced for claimants to use.

- The department continued to reduce its paper imprint by broadening the use of electronic documents, including:
  - Reduction in the amount of printed material through expanding use of the department's online tax filing service, TAXcess.
  - Making documents available on the internal and external departmental website.
  - The conversion of printed pay cheques, including employee expense claim reimbursements, to electronic funds transfer.
  - Encouraged vendors to accept electronic payments where possible.
  - The department converted to online publishing of quarterly and annual financial reports, reducing the requirement for distributing printed copies.
  - An electronic funds transfer (direct deposit) option in lieu of mailing rebate cheques for claimants under the Seniors' School Tax Rebate program.
  - Starting in 2016, the Seniors' School Tax Rebate program will be administered through the annual income tax return (over 82 per cent of Manitobans e-file) instead of by application to a provincial office.

FINANCIAL INFORMATION SECTION

Part A – Operating Expenditure Reconciliation Statement

Details	$000s
2015/2016 Main Estimates	482,355
Allocation of Funds from:	
- Enabling Appropriations	850
- Internal Service Adjustments	4,862
2015/2016 Estimate	**488,067**

Part B – Capital Investment Reconciliation Statement

Details	$000s
2015/2016 Main Estimates	63,125
Allocation of Funds from:	
- Internal Service Adjustments	8,485
2015/2016 Estimate	**71,610**

Manitoba Finance

Part A: Expenditure Summary by Appropriation

for the fiscal year ended March 31, 2016 with comparative figures for the previous fiscal year ($000s)

Estimate 2015/2016		Appropriation	Actual 2015/2016	Actual 2014/2015	Increase (Decrease)	Explanation Number
	07- 1	ADMINISTRATION AND FINANCE				
37	(a)	Minister's Salary	37	37	-	
	(b)	Executive Support				
742		Salaries and Employee Benefits	689	654	35	
92		Other Expenditures	72	71	1	
	(c)	Corporate Services				
2,824		Salaries and Employee Benefits	2,673	2,537	136	
270		Other Expenditures	330	263	67	
16	(d)	Tax Appeals Commission	17	11	6	
31	(e)	Independent Administrator	38	41	(3)	
	(f)	Public Utilities Board				
734		Salaries and Employee Benefits	847	903	(56)	
616		Other Expenditures	589	435	154	
	(g)	Office of the Lieutenant Governor				
250		Salaries and Employee Benefits	275	239	36	
102		Other Expenditures	121	96	25	
5,714		Subtotal 07- 1	5,688	5,287	401	
	07- 2	FISCAL AND FINANCIAL MANAGEMENT				
	(a)	Treasury				
2,078		Salaries and Employee Benefits	1,951	2,010	(59)	
152		Other Expenditures	124	119	5	
	(b)	Comptroller				
4,900		Salaries and Employee Benefits	4,663	4,553	110	
834		Other Expenditures	811	831	(20)	
(560)		Less: Recoverable from Other Appropriations	(556)	(554)	(2)	
	(c)	Taxation				
12,555		Salaries and Employee Benefits	11,607	11,602	5	
3,578		Other Expenditures	1,701	5,226	(3,525)	1
	(d)	Taxation, Economic and Intergovernmental Fiscal Research				
2,716		Salaries and Employee Benefits	2,817	2,904	(87)	
1,274		Other Expenditures	1,632	1,327	305	
	(e)	Insurance and Risk Management				
440		Salaries and Employee Benefits	375	472	(97)	
40		Other Expenditures	35	32	3	
2,770		Insurance Premiums	1,899	2,188	(289)	
(2,770)		Less: Recoverable from Other Appropriations	(1,899)	(2,188)	289	
28,007		Subtotal 07- 2	25,160	28,522	(3,362)	

Manitoba Finance

Part A: Expenditure Summary by Appropriation

for the fiscal year ended March 31, 2016 with comparative figures for the previous fiscal year ($000s)

Estimate 2015/2016		Appropriation	Actual 2015/2016	Actual 2014/2015	Increase (Decrease)	Explanation Number
	07- 3	TREASURY BOARD SECRETARIAT				
	(a)	Treasury Board Secretariat				
6,059		Salaries and Employee Benefits	6,060	5,523	537	
694		Other Expenditures	707	719	(12)	
	(b)	Francophone Affairs Secretariat				
947		Salaries and Employee Benefits	941	866	75	
917		Other Expenditures	909	672	237	
8,617		Subtotal 07- 3	8,617	7,780	837	
	07- 4	PRIORITIES AND PLANNING				
	(a)	Priorities and Planning Committee of Cabinet Secretariat				
1,379		Salaries and Employee Benefits	1,498	1,416	82	
208		Other Expenditures	161	145	16	
	(b)	Premier's Economic Advisory Council				
204		Salaries and Employee Benefits	204	201	3	
214		Other Expenditures	95	102	(7)	
2,005		Subtotal 07- 4	1,958	1,864	94	

Manitoba Finance

Part A: Expenditure Summary by Appropriation

for the fiscal year ended March 31, 2016 with comparative figures for the previous fiscal year ($000s)

Estimate 2015/2016		Appropriation	Actual 2015/2016	Actual 2014/2015	Increase (Decrease)	Explanation Number
	07-5	Central Services				
	(a)	Accommodation Services				
31,739		Salaries and Employee Benefits	31,358	30,604	754	
100,182		Other Expenditures	95,181	94,298	883	
(30,511)		Less: Recoverable from Other Appropriations	(23,483)	(25,796)	2,313	2
(7,680)		Less: Recoverable from Part B- Capital Investment	(4,649)	(5,119)	470	
	(b)	Procurement Services				
2,268		Salaries and Employee Benefits	1,747	1,823	(76)	
251		Other Expenditures	192	222	(30)	
	(c)	Business Transformation and Technology				
	(1)	Government Information and Communication Technology				
18,752		Salaries and Employee Benefits	20,499	19,376	1,123	
81,189		Other Expenditures	80,894	80,532	362	
(59,274)		Less: Recoverable from Other Appropriations	(61,115)	(63,002)	1,887	
	(2)	Legislative Building Information Systems				
995		Salaries and Employee Benefits	1,058	1,033	25	
310		Other Expenditures	254	243	11	
-	(d)	Materials Distribution Agency			-	
-	(e)	Vehicle and Equipment Management Agency			-	
346	(f)	Manitoba Education, Research and Learning Information Networks	346	346	-	
138,567		Subtotal 07-5	142,282	134,560	7,722	
	07-6	COSTS RELATED TO CAPITAL ASSETS				
31,344	(a)	Amortization Expense	31,294	31,647	(353)	
38,547	(b)	Interest Expense	38,420	36,156	2,264	3
(2,996)	(c)	Less: Recoverable from Other Appropriations	(2,818)	(6,684)	3,866	4
66,895		Subtotal 07-6	66,896	61,119	5,777	

Manitoba Finance

Part A: Expenditure Summary by Appropriation

for the fiscal year ended March 31, 2016 with comparative figures for the previous fiscal year ($000s)

Estimate 2015/2016		Appropriation	Actual 2015/2016	Actual 2014/2015	Increase (Decrease)	Explanation Number
	07-7	NET TAX CREDIT PAYMENTS				
355,798	(a)	Education Property Tax Credit	350,217	339,484	10,733	5
15,034	(b)	Film and Video Production Tax Credit	18,190	16,510	1,680	6
5,273	(c)	Tuition Fee Income Tax Rebate	4,245	3,941	304	
510	(d)	School Tax Assistance for Tenants and Homeowners (55+)	1,192	509	683	7
683	(e)	Book Publishing Tax Credit	681	747	(66)	
1,100	(f)	Cultural Industries Printing Tax Credit	79	1,262	(1,183)	8
1,000	(g)	Interactive Digital Media Tax Credit	1,905	1,190	715	9
50	(h)	Co-op Development Tax Credit	36	41	(5)	
1,395	(i)	Federal Administration Fee	1,395	1,400	(5)	
(362,581)	(j)	Less: Recoverable from Other Appropriations:	(357,559)	(345,176)	(12,383)	
18,262		Subtotal	20,381	19,908	473	
	07-8	PUBLIC DEBT				
1,269,521	(a)	(1) Interest on Public Debt of Manitoba and related expenses	1,243,671	1,168,912	74,759	
236,185		(2) Interest on departments' capital assets	231,757	217,924	13,833	
4,500		(3) Interest on Trust and Special Funds	9,007	9,539	(532)	
	(b)	Less: Interest and Other Charges to be received from:				
(49,370)		(1) Sinking Fund Investments	(53,669)	(63,709)	10,040	
(776,049)		(2) Manitoba Hydro	(763,662)	(670,745)	(92,917)	
(33,820)		(3) Manitoba Housing and Renewal Corporation	(37,339)	(35,091)	(2,248)	
(17,727)		(4) Manitoba Agricultural Services Corporation	(17,347)	(16,608)	(739)	
(20,870)		(5) Other Government Agencies	(12,391)	(16,135)	3,744	
(87,029)		(6) Other Loans and Investments	(103,926)	(107,077)	3,151	
(305,341)		(7) Other Appropriations	(300,940)	(287,079)	(13,861)	
220,000		Subtotal 07-8	195,161	199,931	(4,770)	10
488,067		Total Expenditures	466,143	458,971	7,172	

Expenditure Variance Explanations
for expenditures for the fiscal year ended March 31, 2016 as compared to figures for the previous fiscal year

Explanation Numbers:

1. Decrease is due to no bad debt provision being required for 2015/2016 under generally accepted accounting principles.
2. Increase is due to the Accomodation Cost Recovery System (ACRS) no longer recovering from other departments.
3. Increase is due to higher interest costs resulted from increased investment in capital assets.
4. Decrease is due to declining balances of the capital assets for which interest is recovered.
5. Increase of the Education Property Tax Credit is due to full-year impact of the Seniors' School Tax Rebate.
6. Increase of the Film and Video Production Tax Credit is due to higher than anticipated 2014 assessments and an increase in forecasted uptake for future years based on the final 2014 tax credit data.
7. Increase of the School Tax Assistance for Tenants and Homeowners (55+) is due to higher than anticipated 2014 assessments and an increase in forecasted uptake for future years based on the final 2014 tax credit data.
8. Decrease of the Cultural Industries Printing Tax Credit is due to reassessments for prior years.
9. Increase of the Interactive Digital Media Tax Credit is due to higher than anticipated 2014 assessments and an increase in forecasted uptake for future years based on the final 2014 tax credit data.
10. Decrease is due to favourable interest rates.

Manitoba Finance

Revenue Summary by Source

for the fiscal year ended March 31, 2016 with comparative figures for the previous fiscal year ($000s)

Actual 2014/2015	Actual 2015/2016	Increase (Decrease)		Source	Actual 2015/2016	Estimate 2015/2016	Variance	Expl. No.
				TAXATION				
3,116,666	3,261,344	144,678	a	Individual Income Tax	3,261,344	3,261,845	(501)	1
561,669	516,598	(45,071)	b	Corporation Income Tax	516,598	590,102	(73,504)	2
135,341	158,359	23,018	c	Corporation Capital Tax	158,359	180,492	(22,133)	3
86,214	90,771	4,557	d	Insurance Corporations Tax	90,771	87,919	2,852	4
527	865	338	e	Credit Unions and Caisses Populaires Profits Tax	865	934	(69)	
2,429	2,035	(394)	f	Mining Tax	2,035	10,000	(7,965)	5
317,363	319,189	1,826	g	Fuel Taxes	319,189	335,460	(16,271)	6
439,231	457,512	18,281	h	Levy for Health and Education	457,512	466,818	(9,306)	7
71	71	-	i	Mining Claim Lease Tax	71	72	(1)	
2,201,955	2,266,868	64,913	j	Retail Sales Tax	2,266,868	2,289,781	(22,913)	8
256,022	256,119	97	k	Tobacco Tax	256,119	252,283	3,836	9
3,471	4,670	1,199	l	Environmental Protection Tax	4,670	4,800	(130)	
3	3	-		Succession Duty and Gift Tax	3	-	3	
7,120,962	7,334,404	213,442		Subtotal	7,334,404	7,480,506	(146,102)	
				OTHER REVENUE				
1,110	1,111	1	a	Public Utilities Board Cost Recovery	1,111	1,334	(223)	
15,127	44,358	29,231	b	Recovery of Prior Years' Expenditures	44,358	14,100	30,258	10
906	825	(81)	c	Rentals from Various Government Properties	825	847	(22)	
4,804	3,907	(897)	d	Sundry	3,907	3,740	167	
21,947	50,201	28,254		Subtotal	50,201	20,021	30,180	
				GOVERNMENT OF CANADA				
1,749,949	1,737,951	(11,998)		Equalization	1,737,951	1,738,000	(49)	11
1,167,188	1,230,233	63,045		Canada Health Transfer (CHT)	1,230,233	1,229,800	433	12
453,908	466,559	12,651		Canada Social Transfer (CST)	466,559	468,400	(1,841)	13
2,745	2,744	(1)		Government of Canada Subsidy	2,744	2,320	424	
3,373,790	3,437,487	63,697		Subtotal	3,437,487	3,438,520	(1,033)	
10,516,699	10,822,092	305,393		Total	10,822,092	10,939,047	(116,955)	

Revenue Variance Explanations
for the fiscal year ended March 31, 2016

Explanation Numbers:

1. **Individual Income Tax:** $144,678 over 2014/2015 Actual

   Increase from 2014/2015 actual is due to an increase in the federal estimate of national taxable income.

2. **Corporation Income Tax:** $(45,071) under 2014/2015 Actual
   $(73,504) under 2015/2016 Estimate

   Decrease from 2014/2015 actual is due to prior year assessments.

   Decrease from 2015/2016 estimate is due to lower than expected assessments for the 2014 taxation year and a decrease in the federal estimate of national Corporate Taxable Income.

3. **Corporation Capital Tax:** $23,018 over 2014/2015 Actual
   $(22,133) under 2015/2016 Estimate

   Increase from 2014/2015 actual is due to tax rate increase of 1 per cent per Budget 2015, offset by reduced taxable capital allocation and taxable capital reported by financial institutions.

   Decrease from 2015/2016 estimate is primarily due to financial institutions reducing taxable capital and allocations to Manitoba.

4. **Insurance Corporation Tax:** $4,557 over 2014/2015 Actual
   $2,852 over 2015/2016 Estimate

   Increase from 2014/2015 actual is primarily due to higher premiums in 2015/2016.

   Increase from 2015/2016 estimate is primarily due to an increase in insurance premiums written by the insurance companies.

5. **Mining Tax:** $(7,965) under 2015/2016 Estimate

   Decrease from 2015/2016 estimate is due to depressed world base metal prices.

Revenue Variance Explanations
for the fiscal year ended March 31, 2016

Explanation Numbers:

6. **Fuel Taxes:** $1,826 over 2014/2015 Actual
$(16,271) under 2015/2016 Estimate

Increase from 2014/2015 actual is due to volume growth offset by revised allocation to the ethanol grant program.

Decrease from 2015/2016 estimate is due to a revised allocation to the ethanol grant program and actual volumes less than forecast.

7. **Levy for Health and Education:** $18,281 over 2014/2015 Actual
$(9,306) under 2015/2016 Estimate

Increase from 2014/2015 actual is due to increase in wages and employment growth.

Decrease from 2015/2016 estimate is due to lower than forecasted employment and wage growth.

8. **Retail Sales Tax:** $64,913 over 2014/2015 Actual
$(22,913) under 2015/2016 Estimate

Increase from 2014/2015 actual is due to year-over-year economic growth.

Decrease from 2015/2016 estimate is due to lower than forecasted economic growth.

9. **Tobacco Tax:** $3,836 over 2015/2016 Estimate

Increase from 2015/2016 estimate is due to increase in the wholesale shipments and enforcement profile.

Explanation Numbers:

10. **Recovery of Prior Years' Expenditures:** $29,231 over 2014/2015 Actual
$30,258 over 2015/2016 Estimate

This account reflects the recognition in the current year of revenue arising from the credit adjustment to expenditures made in a prior year for all government departments. Prior year credit adjustments are accounted for on a prospective basis recognized as revenue in the year the adjustment becomes known and is measurable.

Increase from 2014/2015 actual is primarily due to year-over-year differences in adjustments to expenditure accruals and unanticipated refunds.

Increase from 2015/2016 estimate is primarily due to adjustments to prior years' expenditure accruals and unanticipated refunds.

11. **Equalization:** $(11,998) under 2014/2015 Actual

Decrease from 2014/2015 actual is due to program growth caps introduced by the federal government in 2009/2010 that limit annual growth in total payments to growth in a three-year moving average of Canada's nominal GDP as well as a narrowing of fiscal disparities between Manitoba and the national average.

12. **Canada Health Transfer:** $63,045 over 2014/2015 Actual

Increase from 2014/2015 actual is Manitoba's per capita share of a transfer that grows by six per cent annually combined with positive adjustments to prior year transfer payment estimates.

13. **Canada Social Transfer:** $12,651 over 2014/2015 Actual
$(1,841) under 2015/2016 Estimate

Increase from 2014/2015 actual is Manitoba's per capita share of a transfer that grows by three per cent annually.

Decrease from 2015/2016 estimate is due to unanticipated revisions to prior year and in-year payment estimates.

Manitoba Finance

Five-Year Operating Expenditure and Staffing Summary by Main Appropriation

for the fiscal years ended March 31, 2012 to March 31, 2016 *

Main Appropriation		2011/2012		2012/2013		2013/2014		2014/2015		2015/2016	
		FTEs	$000s	FTEs	$000s	FTEs	$000s	FTEs	$000s	FTEs	$000s
Finance:											
07- 1	Administration and Finance	60.23	5,012	60.23	5,281	63.00	5,691	63.00	5,287	63.00	5,688
07- 2	Fiscal and Financial Management	341.35	25,338	341.40	24,764	325.20	27,034	325.00	28,522	321.00	25,160
07- 3	Treasury Board Secretariat	86.00	7,935	86.00	8,166	85.00	8,374	85.00	7,780	84.00	8,617
07- 4	Priorities and Planning	16.00	2,011	16.00	2,006	16.00	2,033	16.00	1,864	16.00	1,958
07- 5	Central Services	733.57	132,404	743.57	127,956	737.57	130,609	738.55	134,560	738.55	142,282
07- 6	Costs Related to Capital Assets	-	51,220	-	59,333	-	61,705	-	61,119	-	66,896
Total Departmental Operating Appropriations		1,237.15	223,920	1,247.20	227,506	1,226.77	235,446	1,227.55	239,132	1,222.55	250,601
07- 7	Net Tax Credit Payments	-	47,609	-	26,601	-	13,133	-	19,908	-	20,381
07- 8	Public Debt (Statutory)	-	236,411	-	233,511	-	208,071	-	199,931	-	195,161
Total Appropriations		1,237.15	507,940	1,247.20	487,618	1,226.77	456,650	1,227.55	458,971	1,222.55	466,143

* Adjusted figures reflect historical data on a comparison basis in those appropriations affected by a re-organization during the years under review.

i 2013/2014: 07-2 - Fiscal and Financial Management reflects the transfer of the Financial Institutions Regulation Branch (FIRB) to the Manitoba Financial Services Agency effective October 1, 2012.

ii 2014/2015: 07-1 - Administration and Finance reflects transfer of Public Utilities Board to Finance from Tourism, Culture, Heritage, Sport and Consumer Protection and transfer of Disabilities Issues Office to Family Services.

iii 2015/2016: 07-1 - Administration and Finance reflects transfer of Office of the Lieutenant Governor to Finance from Infrastructure and Transportation; Central Services reflects the transfer of Accommodation Services and Procurement Services to Finance from Infrastructure and Transportation and transfer of Business Transformation and Technology to Finance from Jobs and the Economy.

PERFORMANCE REPORTING

The following section provides information on key performance measures for the department for the 2015/2016 reporting year. This is the 11th year in which all Manitoba government departments have included a Performance Measurement section in a standardized format in their annual reports.

Performance indicators in departmental annual reports are intended to complement financial results and provide Manitobans with meaningful and useful information about government activities and their impact on the province and its citizens.

For more information on performance reporting and the Manitoba government, visit www.gov.mb.ca/finance/publications/performance.html.

Your comments on performance measures are valuable to us. You can send comments or questions to mbperformance@gov.mb.ca.

What is being measured and using what indicator?	Why is it important to measure this?	Where are we starting from (baseline measurement)?	What is the 2015/2016 result or most recent available data?	What is the trend over time?	Comments/recent actions/report links
The province's credit rating or credit worthiness.	Impacts the province's ability to borrow at a cost-effective rate. An important consideration for investors in Manitoba bonds and other securities.	Ratings as at March 31, 2002 were: • Aa3 (Stable) Moody's Investor's Service • AA- (Stable) Standard & Poor's • A (Stable) Dominion Bond Rating Service	Ratings as at March 31, 2016 were: • Aa2 (Stable) Moody's Investor's Service • AA (Stable) Standard & Poor's • A (High) (Stable) Dominion Bond Rating Service	*Downward*: Moody's downgraded Manitoba's credit rating from Aa1 (Negative) to Aa2 (Stable) on July 10, 2015.	Standard & Poor's downgraded the province to AA- with a negative outlook on July 14, 2016.
Unqualified or clean audit opinion. The audit proves compliance with rules and integrity of government departments. Indicates that government has fairly and accurately presented its summary financial statements.	Maintains the financial reputation of Manitoba and is an important tool in ensuring transparency.	2008/2009 Public Accounts - Unqualified audit opinion.	2014/2015 Public Accounts - Unqualified audit opinion.	*Stable:* Unqualified opinions.	Updates since March 31, 2016 will be noted in the 2016/2017 Annual Report.

The Public Interest Disclosure (Whistleblower Protection) Act

The Public Interest Disclosure (Whistleblower Protection) Act came into effect April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the act may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or knowingly directing or counselling a person to commit a wrongdoing. The act is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with the act, and with a reasonable belief that wrongdoing has been or is about to be committed is considered to be a disclosure under the act, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under the act, and must be reported in a department's annual report in accordance with Section 18 of the act.

The following is a summary of disclosures received by the department of Finance for fiscal year 2015/2016.

Information Required Annually (per Section 18 of the Act)	**Fiscal Year 2015/2016**
The number of disclosures received and the number acted on and not acted on. *Subsection 18(2)(a)*	**NIL**
The number of investigations commenced as a result of a disclosure. *Subsection 18(2)(b)*	**NIL**
In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. *Subsection 18(2)(c)*	**NIL**